

Argosy University

COURSE SYLLABUS

B6889

Fraud Examination: Theories and Methods

Course description:

Fraud examination will cover the principles and methodology of fraud detection and deterrence; an integral component to effective corporate compliance. The course includes such topics as: fraud theories, skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, and interviewing witnesses.

Course Pre-requisites:

Successful completion of Accounting 201 or equivalent course.

Required Textbook:

IMPORTANT: You are not required to purchase the textbook for this course. Your textbook will be available to you as an electronic book with your fully online or blended course on the eCollege platform.

Albrecht, S.W., Albrecht, C.C., Albrecht, C.O. (2008). *Fraud examination (3rd ed.)*. South-Western.

Course length: 7.5 Weeks

Contact Hours: 45 Hours

Credit Value: 3.0

Program Outcomes:

1. Communication

1.1. Oral/Written – Present business information orally and in writing using appropriate technology that is concise, clear, organized, supported, and persuasive in a professional manner appropriate to the business context

2. Critical Thinking/Problem Solving

2.1. Critical Thinking – Incorporate and synthesize information, theory, and practice in order to implement appropriate business actions

2.2. Problem Solving/Decision Making – Given a business situation, diagnose the underlying causes of the situation, evaluate possible solutions, and determine and defend appropriate course of action

2.3. Information Literacy – Access information from a variety of sources, evaluate the credibility of the sources, and apply that information to solve business problems

3. Team

3.1. Leadership – Describe the requirements of team members and leaders to work effectively and creatively in achieving team goals

3.2. Collaboration – Collect, categorize, and consider the views of all stakeholders

4. Ethics

4.1. Ethics – Identify the ethical principles related to personal and corporate behavior in specific business situations and explains the potential consequences

5. Diversity

5.1. Diversity – Identify the impact of both cultural and economic factors on the modern enterprise and explain the potential consequences

6. Analysis/Application

6.1. Applied Technology – Select and defend business technology solutions to typical business problems

6.2. Integration – Describe the interrelationship of the functional business areas of statistics, accounting, finance, marketing, operations, and strategy within the context of specific organizational goals

7. Fraud Examination Concentration Learning Objectives

7.1: Ability to recognize and analyze various fraud schemes.

7.2: Recommend and Design control processes to help reduce incidents of organizational fraud.

7.3: Formulate and implement an effective fraud investigation process to accumulate court admissible evidence and to effectively communicate the findings of such investigation in a criminal or civil trial.

Course Objectives:

- 1) Discuss the reasons, motivations and rationalizations behind individuals and organizations committing acts of fraud [2.1, 2.2, 3.2, 6.1, 6.2, 7.1].
- 2) Formulate strategies to detect and reduce incidents of e-business fraud [2.1, 2.2, 3.2, 6.1, 6.2, 7.1, 7.2].
- 3) Determine which steps and methodologies are needed in detecting, analyzing and investigating various incidents of consumer or organizational fraud [2.1, 2.2, 3.2, 6.1, 6.2, 7.1, 7.2, 7.3].
- 4) Plan and conduct an effective investigative interview by examining and detecting various consumer, organizational and computer based fraud schemes [2.1, 2.2, 3.2, 6.1, 6.2, 7.1, 7.2, 7.3].

Weekly Topics & Reading Assignments

Unit	Topics	Reading Assignments	Formative Assessment/Assignments
1	Understanding the Motives Behind Committing Fraudulent Acts	Chap. 1, 2	
2	Fraud Prevention Challenges Constraints and Considerations	Chap 3, 4	
3	Nature and motivations behind acts of Management Fraud	Chap 11	
4	Organizational & Consumer Fraud Schemes	Chap 14,15	
5	E-Commence Computer Fraud Schemes Prevention Considerations	Chap 17	
6	Fraud Detection Methodologies	Chap 6,7	
7	Fraud Investigation Methodologies	Chap 8,9	
8	Effective Interviewing Techniques	Chap 10	

Grading Criteria

Grading Scale

A	100 – 93
A-	92 – 90
B+	89 – 88
B	87 – 83
B-	82 – 80
C+	79 – 78
C	77 – 73
C-	72 – 70
F	69 and below

Grading requirements

<i>Attendance/participation</i>	25%
<i>Weekly Assignments</i>	20%
<i>Final paper</i>	35%
<i>Optional</i>	10%
<i>Optional</i>	10%
	100%

Library

All resources in Argosy University's online collection are available through the Internet. The campus librarian will provide students with links, user IDs, and passwords.

All resources in Argosy University's online collection are available through the Internet. Students can access the online collection by logging into the student portal and clicking on the library link. Library Resources: Argosy University's core online collection features over 48, 889 full-text journals and 23,000 electronic books and other content covering all academic subject areas including Business & Economics, Career & General Education, Computers, Engineering & Applied Science, Humanities, Science, Medicine & Allied Health, and Social & Behavior Sciences. Many titles are directly accessible through the Online Public Access Catalog at <http://library.argosy.edu>.

In addition to online resources, Argosy University's onsite collections contain a wealth of subject-specific research materials searchable in the Online Public Access Catalog. Catalog searching is easily limited to individual campus collections. Alternatively, students can search combined collections of all Argosy University Libraries. Students are encouraged to seek research and reference assistance from campus librarian.

Academic Policies

Academic Dishonesty/Plagiarism: In an effort to foster a spirit of honesty and integrity during the learning process, Argosy University requires that the submission of all course assignments represent the original work produced by that student. All sources must be

documented through normal scholarly references/citations and all work must be submitted using the current edition of the *Publication Manual of the American Psychological Association*. Students are encouraged to purchase this manual and become familiar with its content as well as consult the Argosy University catalog for further information regarding academic dishonesty and plagiarism.

Scholarly writing: The faculty at Argosy University is dedicated to providing a learning environment that supports scholarly and ethical writing, free from academic dishonesty and plagiarism. This includes the proper and appropriate referencing of all sources. You may be asked to submit your course assignments through “Turnitin,” (www.turnitin.com), an online resource established to help educators develop writing/research skills and detect potential cases of academic dishonesty. Turnitin compares submitted papers to billions of pages of content and provides a comparison report to your instructor. This comparison detects papers that share common information and duplicative language.

Americans with Disabilities Act Policy

It is the policy of Argosy University to make reasonable accommodations for qualified students with disabilities, in accordance with the Americans with Disabilities Act (ADA). If a student with disabilities needs accommodations, the student must notify the Director of Student Services. Procedures for documenting student disability and the development of reasonable accommodations will be provided to the student upon request.

Students will be notified by the Director of Student Services when each request for accommodation is approved or denied in writing via a designated form. To receive accommodation in class, it is the student’s responsibility to present the form (at his or her discretion) to the instructor. In an effort to protect student privacy, the Department of Student Services will not discuss the accommodation needs of any student with instructors. Faculty may not make accommodations for individuals who have not been approved in this manner.

The Argosy University Statement Regarding Diversity

The Argosy University provides equitable access through its services and programs to students of any social, geographic and cultural background, regardless of gender, and strives to prepare all candidates to work with and provide services to diverse populations. Argosy demonstrates its commitment to diversity through the development and support of a diverse educational community.

